

(i) *Demand not complied with.* When the demand of the port director for return of merchandise to CBP custody is not complied with, liquidated damages shall be assessed, except in the case of merchandise entered under chapter 98, subchapter XIII, HTSUS (19 U.S.C. 1202), in an amount equal to the value of the merchandise not returned or three times the value of the merchandise not returned if the merchandise is restricted or prohibited merchandise or alcoholic beverages, as determined at the time of entry. The amount of liquidated damages to be assessed on merchandise entered under chapter 98, subchapter XIII, HTSUS is set forth in §10.39(d)(3) of this chapter.

[T.D. 73–175, 38 FR 17447, July 2, 1973]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §141.113, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at [www.fdsys.gov](http://www.fdsys.gov).

## PART 142—ENTRY PROCESS

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AUTHORITY: 19 U.S.C. 66, 1448, 1484, 1624.

SOURCE: T.D. 79–221, 44 FR 46821, Aug. 9, 1979, unless otherwise noted.

#### § 142.0 Scope.

This part sets forth requirements and procedures relating to (a) the entry of merchandise, as authorized by section 484, Tariff Act of 1930, as amended (19 U.S.C. 1484), and (b) special permits for immediate delivery of merchandise, as authorized by section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)).

### Subpart A—Entry Documentation

#### § 142.1 Definitions.

For definitions of “entry”, “entry summary”, “submission”, “filing”, “presentation”, “entered for consumption”, “entered for warehouse”, and “entered temporarily under bond”, as

these terms relate to the entry of merchandise, see § 141.0a of this chapter.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84-213, 49 FR 41184, Oct. 19, 1984]

#### § 142.2 Time for filing entry.

(a) *General rule: After arrival of merchandise.* Merchandise for which entry is required will be entered within 15 calendar days after landing from a vessel, aircraft or vehicle, or after arrival at the port of destination in the case of merchandise transported in bond.

(b) *Before arrival of merchandise—(1) Entry.* The entry documentation required by § 142.3(a) may be submitted before the merchandise arrives within the limits of the port where entry is to be made, in which case the time of entry shall be the time specified in § 141.68(a).

(2) *When entry summary serves as entry.* The entry summary when it will be filed at time of entry to serve as both the entry and the entry summary, as provided in § 142.3(b), may be submitted for preliminary review in accordance with §§ 141.63(a) and 142.12(a)(2).

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 02-65, 67 FR 68035, Nov. 8, 2002]

#### § 142.3 Entry documentation required.

(a) *Contents.* Except as provided in paragraph (b) of this section, the entry documentation required to secure the release of merchandise must consist of the following:

(1) *Entry.* CBP Form 3461 (appropriately modified), except that CBP Form 7533 (appropriately modified), in duplicate, may be used in place of CBP Form 3461 for merchandise imported from a contiguous country. The form used must be prepared in accordance with § 141.61(a)(1) of this chapter.

(2) *Evidence of the right to make entry.* Evidence of the right to make entry, as set forth in § 141.11 of this chapter.

(3) *Commercial invoice.* A commercial invoice, except that in those instances listed in § 141.83(d) of this chapter where a commercial invoice is not re-

quired, a pro forma invoice or other acceptable documentation listed in that section may be submitted in place of a commercial invoice.

(4) *Packing list.* A packing list, where appropriate.

(5) *Other documentation.* Other documents which may be required by CBP or other Federal, State, or local agencies for a particular shipment.

(6) *Identification.* When merchandise is imported having been sold, or consigned, to a person in the United States, the name, street address, and appropriate identification number of that person, as provided in § 24.5 of this chapter, must be shown on the entry documents (CBP Form 3461, 3461 ALT, 7501). When, at the time of immediate delivery, entry or release, there is no known buyer, the name, street address, and appropriate identification number (as above) of the premises in the United States to which the merchandise is to be delivered must be shown on the entry or release documents.

(b) *Entry summary filed at time of entry.* When the entry summary is filed at time of entry in accordance with § 142.12(a)(1) or § 142.13:

(1) CBP Form 3461 or 7533 will not be required; and

(2) CBP Form 7501 or CBP Form 3311 (as appropriate, see § 142.11) may serve as both the entry and the entry summary documentation if the additional documentation set forth in paragraphs (a)(2), (3), (4) and (5) of this section and § 142.16(b) is filed.

(c) *Extra copies.* The port director may require additional copies of the documentation.

(d) *Electronic format.* The entry documentation identified in this section may be submitted to CBP in either a paper or, where appropriate, an electronic format.

(R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759 (19 U.S.C. 1484, 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95-410 (Oct. 3, 1978); Pub. L. 96-511 (Dec. 11, 1980))

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 90-92, 55 FR 49884, Dec. 3, 1990; CBP Dec. 09-47, 74 FR 69020, Dec. 30, 2009]